

THE GREENVILLE JOURNAL.

"EXCELSIOR."

VOL. 80—Established 1832.

GREENVILLE, OHIO, THURSDAY, SEPTEMBER 7, 1911.

No. 9

In for a Grind.

BY LEO.

Poor Underwood! He has put himself in a predicament. The tariff is the trouble. President Taft blames him for doing away with protection in his late tariff reform measures; and Bryan goes at him hot for putting in too much protection. There he is, between the upper and nether millstone. They'll grind him to powder.

We all, in both parties, congratulated Chairman Underwood for the wisdom and fairness displayed by him when he began his tariff tinkering. He was lauded as the right man in the right place. But, alas! men, even the Speaker of the House, is able to have a tumble. That's what happened to Underwood. Amending the tariff is too big a job for his power and experience.

When he grappled with the wool business he did fairly well; but when he came to the farmers' free list bill, the cotton bill, with other matters tacked onto it, his inexperience became obvious. Perhaps he meant well, but it takes knowledge and experience to frame such bills—such as will pass muster.

We know now, and Underwood knows, where he blundered, for Taft has pointed out the crudities. The chairman is a smart young man, but hardly smart enough to fix tariff rates on such short notice. It shows the need of the tariff board to investigate and point out the way.

Bryan is right in alleging that Underwood put too much protection in his wool bill, that is, too much to agree with the oft-repeated Democratic cry for a tariff for revenue only.

If that be the doctrine of the party why not put it in the wool bill, and in all other bills introduced? The Democrats have been inserting that doctrine in their platform for years past, why not put it in the tariff bills? They reduced the protection on wool, but left considerable on—about fifty per cent of the present rates. Why not take it all off if it robs the country?

Bryan wants to do that and be a consistent Democrat, but Underwood believes in some protection to some things, and hence is less consistent a Democrat than Bryan.

Of course, the Bryan free trade would never do in this country at the present time. It would smash our industries and fill our country with idle, starving men. Underwood knows that, and hence is trying to avoid extremes. But Bryan wants to put in practice what the Democratic platform teaches, be the consequences what they may.

Bryan is no trimmer; but Underwood inclines that way. He will have a time of it next winter.

The Democratic House will not pay much attention to what the tariff board will commend. Underwood and Clark have their

their minds made up and they will push things. Chairman Underwood has already dubbed the tariff board "blocks" merely; and Speaker Clark has made the ominous remark, that if the board is used to delay tariff reform the pay must be stopped. They mean business.

The hope of the country's business is President Taft. He will veto all bills thought detrimental to the country.

He has another year to serve yet, but after that there is no telling what may happen. Let us live in hope.

A Fierce Night Alarm

is the hoarse, startling cough of a child, suddenly attacked by croup. Often it aroused Lewis Chamblin, of Manchester, O., [R. R. No. 2] for their four children were greatly subject to croup. "Sometimes in severe attacks" he wrote, "we were afraid they would die, but since we proved what a certain remedy Dr. King's New Discovery is, we have no fear. We rely on it for croup and for coughs, colds or any throat or lung trouble." So do thousands of others. So may you. Asthma, Hay Fever, La Grippe, Whooping Cough, Hemorrhages fly before it. 50c and \$1.00. Trial bottle free. Sold by Wm. Kipp's Sons Co.

Palestine.

Mrs. Ella Ross of Dayton, O., is visiting Mrs. Judy at present. Addison Parent has sold his store to Ed Jefferis and has purchased the farm which belonged to Mr. Jefferis.

Mrs. Lusk and children of West Manchester visited friends in this vicinity over Sunday.

The weather for the festival held by the Disciple Sunday school Saturday night was ideal. There was a good sized crowd present, and the receipts were good.

Manford Davis and family motored to Kokomo, Ind., last week. Miss Zoe Wenrick began school in the district east of town Monday.

The Aukermans held their annual reunion at the old home place Sunday.

Mrs. Jennie Dickey went to Richmond, Ind., last week to attend the Chautauqua.

Mrs. T. J. Wilson visited Mrs. Carl Davis at Hollansburg last Thursday.

Miss Pauline Jackson of Redkey, Ind., visited Ariel Harding over Sunday.

Sept. 4.

JONES.

WANTED—Good Housekeeping Magazine requires the services of a representative in Greenville to look after subscription renewals and to extend circulation by special methods which have proved unusually successful. Salary and commission. Previous experience desirable, but not essential. Whole time or spare time. Address, with references, J. F. Fairbanks, Good Housekeeping Magazine, 381 Fourth Ave., New York City.

READ OUR....

CLUBBING OFFERS.

Examination Questions Used September 2.

ARITHMETIC.

1. How many 3 in. cubes can be placed in a cubical box one yard deep?
2. At what must I buy 5 per cent stock to realize 6 per cent on my investment?
3. A, B and C have \$90. A has \$ as much as B, plus \$12; B has \$ as much as C, plus \$18; how much has each?
4. How many cubical feet of hay in a conical haystack 18 feet in diameter and 16 feet high?
5. By selling eggs at 16 cents a doz. I will gain 28 cents; but if they be sold at 10 cents a dozen I will lose 20 cents. What was the cost per dozen?
6. A rectangular field is 50 rods long and 32 rods wide. What are the dimensions of a similar field whose area is 90 acres?
7. A strip 10 rods wide was plowed around a square field. The dimensions of the field were 40 rods. What fraction of the field was plowed?
8. Two numbers are as 9 and 7 and their sum is 80. What are the numbers?
9. The longitude of Calcutta is 90 degrees east; the longitude of Washington is 77 degrees west; when it is noon at Washington what is the time at Calcutta?
10. A lady spent \$20 more than 2-7 of her money and had \$80 left; how much had she at first?

READING.

The Examiners will conduct an oral examination in Reading. The Examiner will question the applicants concerning their current reading, concerning the magazines they read, and concerning their method of conducting a reading lesson in their school.

Applicants for a Four Year Provisional Certificate under the Hawkins law, will be required to write the following questions in addition to their oral test:

1. Explain your method of teaching a poem to a fourth year class.
2. What should a class know about reading at the end of their first year in school?
3. Explain what you would do with a class of ten in reading if they showed different qualifications at the end of the first month.
4. Should reading or study be silent when a second year class reads their lesson in preparation?
5. Explain President Taft's reasons for vetoing the first bill that would have made New Mexico and Arizona states.

PHYSIOLOGY.

1. Explain in full how muscles are fastened to the bones.
2. What is the value of absorption? Explain by examples.
3. Name and locate the bones of the skull.
4. How does reflex action aid a person in walking? Explain reflex action.
5. Explain the construction of the heart by diagram or otherwise.
6. Name all the digestive juices, and the function of each.
7. Explain your method of ventilation in a school house.
8. Name four texts on Physiology and designate the one you teach.
9. What is the function of the kidneys?
10. Distinguish between con-

tagious and infectious diseases.

UNITED STATES HISTORY, INCLUDING CIVIL GOVERNMENT.

1. Discuss fully the settlement of Pennsylvania.
2. What was the Boston Massacre? Give the causes and results.
3. State what great principles Alexander Hamilton championed.
4. Who were the "Carpetbaggers"? The Abolitionists?
5. What were the reasons Lincoln gave for issuing his Proclamation of Emancipation?
6. What great principles have divided the two leading political parties since 1892?
7. Give a clear explanation of the initiative and referendum.
8. Locate the "Statue of Liberty", "McKinley's Monument."
9. Explain the details of the purchase of Louisiana.
10. Write a short sketch of James A. Garfield.

THEORY AND PRACTICE.

1. Explain the division of fractions as you would to a fifth grade pupil.
2. Give a brief explanation of your method of teaching the administrations in history.
3. What is the teacher's duty during intermissions?
4. Explain the law concerning the authority a teacher has over pupils coming to and going from school.
5. For what offences may a board of education dismiss a teacher?
6. Can attention be forced? How do you hold the attention of a class?
7. Distinguish between stupidity and indolence.
8. How many years should physiology be taught in the elementary schools? Give reasons for your answer.
- 9-10. Discuss your method of promoting pupils. (a) The pupils that are above the average. (b) The average. (c) The dull, the stupid, the indifferent, the indolent, the imbecile.

LITERATURE.

1. Write two short quotations from Tennyson, and tell from what the quotation was taken.
2. Name ten poems written by Longfellow.
3. Show in a brief paragraph that you have read "The Lady of the Lake."
4. Who were the following writers: Thoreau? Byron?
5. In what novels are the following characters found: Hepzibah, Natty Pumpo, Ichabod Crane, Friar Lawrence and Uriah Heep?
6. Along what lines did Emerson write? Name two of his best writings.
7. What is a comedy? A drama? A sonnet?
8. Write a short biography of J. G. Whittier.
9. Show briefly the lesson you would draw from "The Vision of Sir Launfal" in teaching this poem to an eighth grade class.
10. Name four supplementary books you would advise a boy of fourteen to read.

GEOGRAPHY.

1. What is the area of Ohio? What is the average elevation of Ohio?
2. What part of Ohio was influenced by glacial action?
3. Give the approximate distances from New York to Liverpool. From New York to Chicago.

4. Account for the temperate climate of the Mediterranean countries.

5. State the principal reasons why Pittsburgh is a great steel manufacturing city.
6. Compare the areas of Texas and Rhode Island.
7. Name the Rocky Mountain states and their capitals.
8. What is the approximate area of Alaska? Name Alaska's largest city and largest river.
9. Name four great wool producing states of the United States.
10. Locate the following cities of Ohio: Fremont, Youngstown, Ironton, Washington C. H. and Lima.

GRAMMAR.

1. Explain the difference between the etymology and the syntax of words.
5. Are infinitives and participles classified as parts of speech?
3. What is your opinion of how the infinitive and participle should be classed?
4. Show by an outline that you understand the classification of the adjective.
5. Show by sentences the difference in modification of adjectives and adverbs.
6. Show the value of analysis and synthesis in the study of grammar.
7. Write a simple sentence. A complex sentence. A compound sentence.
8. Make a list of twenty prepositions.
9. Write the following words in sentences; first, as nouns; second, as adjectives; third, as verbs: stone, block, and hurt.
10. Analyze or diagram: It is worth the effort to be honest.

WRITING.

Write the following quotation as a specimen of your penmanship: "Every book we read may be made a round in the ever-lengthening ladder by which we climb to knowledge and to that temperance and serenity of mind which, as it is the ripest fruit of wisdom, is also the sweetest."—James Russell Lowell.

ORTHOGRAPHY.

1. Mark diacritically: calliope, plaudit, item, fertilize, mirth.
2. Distinguish between a vocal and a vowel.
3. Write five words and two synonyms for each of the five words.
- 4-5. Define the first ten words given orally as a test of your spelling.
- 6-10. Spell: Citadel, saccharine, axiom, coupon, cartilage, scrupulize, thermometer, otilion, pacifier, grievance, diaphragm, Jehovah, consummate, phenomena, polar, plateau, enrollment, ensilage, Sierra Nevada, l'aneuil.

Attacks School Principal.

A severe attack on school principal, Chas. B. Allen, of Sylva, Ga., is thus told by him. "For more than three years," he writes, "I suffered indescribable torture from rheumatism, liver and stomach trouble and diseased kidneys. All remedies failed till I used Electric Bitters, but four bottles of this wonderful remedy cured me completely." Such results are common. Thousands bless them for curing stomach trouble, female complaints, kidney disorders, biliousness, and for new health and vigor. Try them. Only 50c at Wm. Kipp's Sons Co.

WHY PROPERTY SHOULD BE CLASSIFIED FOR TAXATION

BY J. E. FROST,
PRESIDENT BOARD OF TAX COMMISSIONERS, OLYMPIA, WASH.

The right to impose taxes is a legislative power, inherent in organized government. In the absence of constitutional limitations, a legislature may enact such tax laws as it sees fit, subject only to the restrictions contained in the constitution of the United States. Everything over which the authority of the state reaches may be the subject of taxation, whether it be person, property or occupation.

Taxes may be imposed so as to render a powerful assistance in the growth, upbuilding and development of communities, or they may be imposed so as to exert exactly the opposite influence. The first requirement of just taxation is that every person who enjoys the protection and benefits of organized government shall be compelled to contribute to its maintenance and support in proportion to the financial benefits he enjoys under it. The test of taxation should be ability to pay. In order to face conditions fairly we should not be carried away by the idea that it is property which owes the duty of paying taxes. It is not property, but the individual, and he should be compelled to contribute in exact proportion to his tax paying ability, and the experience of the world has demonstrated that every attempt to measure this ability through the imposition of an equal and uniform rate of taxation upon all property, regardless of its character or taxpaying ability, has utterly failed. It has always resulted in placing the heaviest burdens of taxation upon the common, everyday and ordinary forms of property—the farmer, the owner of the modest home, the small merchant, and upon industry generally—while vast and complicated and predatory forms of wealth have escaped, either entirely or with comparatively small taxes.

Uniform Rate Unreasonable.
This condition can only be obviated by recognizing the fact that different forms of property require the application of different methods and different treatment. All successful legislation is based upon a reasonable discrimination between the things with which it deals. Laws that fall in this respect are either inefficient or evil in their effects. A uniform punishment for all crimes, uniformity in the treatment of persons without regard to age, sex or condition, are not less reasonable than is a uniform rate of taxation for all property, regardless of its character or condition. Railroads regulate their freight charges according to the character of the property carried; federal import duties impose a high tariff upon one class of property and a low one upon another; the internal revenue system recognizes this principle. Such distinctions are not only reasonable, but for the welfare of the people and to accomplish the best results are absolutely necessary.

Social and economic conditions are constantly changing; new variations of wealth and new forms of property are being constantly created; constitutional provisions should be framed with this fact in view, and the legislature accorded a freedom of action that will permit them to deal with the conditions as they arise. A constitution should not attempt to point out the details of taxation, but should confine itself to a declaration of principles. Any attempt to prescribe the methods and details of taxation is but undertaking to fasten upon the future habits, customs and business methods of a present and decaying generation.

There are certain safeguards, however, that should be provided:

First: The legislature should be prohibited from contracting away the right to tax anything or person whatsoever, or from making any irrevocable grant of exemption.

Second: It should be prohibited from discriminating between persons or property similarly situated.

Third: It should be prohibited from imposing any tax whatsoever for the benefit of any private or corporate interests.

Fourth: Property of a strictly public character, the instrumentalities of government and property which compels a contribution from the general public for its support, should be exempted from taxation.

In addition to these things, a constitution should contain a provision, now conspicuous by its absence in most constitutions, prohibiting the expenditure of public funds except for strictly public purposes. Beyond this it should not go.

The best systems of taxation in the United States today are in those states unhampered by constitutional restrictions. The most unjust, unfair and inequitable taxes are imposed in the states whose constitutions contain provisions commending, prohibiting and directing their legislatures to an infinite variety of details relative to taxation.

The constitution of Washington, like Ohio, requires a uniform and equal rate of assessment and taxation on all property in the state according to its value in money. No more unjust, unfair, inequitable or in-

equitable provision could be devised. It has arrayed each county against every other county in the state in an endeavor to evade a just proportion of state taxes; it has prevented substitution of gross earnings for property taxes upon those public service concerns possessed of little tangible property but exacting immense contributions from the public of this state annually. It has placed the burdens of taxation upon common forms of property and permitted predatory wealth to practically escape. It has clogged the wheels of industry and favored monopolistic wealth. It has prevented the separation of the sources of state and local revenue and it has resulted everywhere in driving certain forms of property into concealment or out of the state. As in Ohio, people in Washington, are beginning to realize its evils and are demanding its repeal. Boards of trade and other civic organizations throughout the state are now actively engaged in a campaign for constitutional reform.

I could employ pages in the citation of authorities and in quoting from others in support of my views, but will content myself with this statement of my personal conclusions and by saying that every student of political economy and every tax commissioner or taxing official throughout the United States who has investigated and expressed himself upon the subject is of the same mind.

The Single Tax, Common Ownership of Land and the "I. & R."

One of the organs of the single taxers is "The Public" published at Chicago, by Louis F. Post. In the issue of July 28, 1911, "The Public" prints this in a story headed "Constitution-Making in Ohio:"

Under the leadership of Herbert S. Bigelow, and pursuant to Tom L. Johnson's policy in Ohio, the single taxers of that state, all of whom are people's power advocates so far as we know them or of them, are uniting with people's power advocates regardless of whether single taxers or not, to secure in the new constitution a clause providing for the initiative and referendum.

Single taxers realize that it is by means of the initiative and referendum, and only so, that the work of Henry George can be consummated, even when a majority of the people are converted to it; and they have frankly declared this to be one of their motives in working for the initiative and referendum.

PAYING THE COST.

Oklahoma's Deposit Guaranty Law, and the Account to Date.

Oklahoma City, Okla.—The prospect of a further emergency assessment guaranty fund has aroused the bankers to another expression of disapproval of the plan as operated in this state. The guaranty fund now has on hand \$23,382 cash and a large amount of paper taken from banks that have failed or that have been helped to prevent failure, the value of which is problematical. The fund has been largely depleted by heavy drains to liquidate two banks of this city. On one it was out \$208,000, and has realized from its assets \$84,000. On the other it expended \$105,000 and issued warrants for \$241,700. The latter bank has never liquidated, and has not been out of the hands of its directors. The issuing of warrants to a going institution has raised a question as to the validity of these warrants.

Since June 30, 1910, the number of State banks has decreased fifty-two owing to the assessments made for the guaranty fund. Many have nationalized. Suits were brought against thirty-one State banks to compel such payment, but all have finally paid rather than fight the case in the courts. As the last statement showed a decrease in deposits of nearly \$10,000,000, it is evident that the hoped-for attraction of depositors has not been realized. With more emergency assessments in prospect, there is a bitter feeling throughout the State among bankers regarding the working out of the plan.

Freeport Press.—The citizens of Ohio are at the forks of two roads politically and the opportunity to choose one or the other is before them. The constitution to be presented for adoption or rejection will decide which road the state will take for many years perhaps. The question is a most serious one and demands the deepest thought of every voter in the state.